

# MAINE STATE LEGISLATURE

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# 121st MAINE LEGISLATURE

## FIRST REGULAR SESSION-2003

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Legislative Document

No. 1247

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H.P. 921

House of Representatives, March 6, 2003

### **An Act To Lower the Tax on Prepared Food from 7% to 5%**

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative SNOWE-MELLO of Poland.  
Cosponsored by Senator BLAIS of Kennebec and  
Representatives: BERUBE of Lisbon, BRYANT-DESCHENES of Turner, CLOUGH of  
Scarborough, CROSTHWAITE of Ellsworth, McCORMICK of West Gardiner, TARDY of  
Newport, Senator: CARPENTER of York.

**Be it enacted by the People of the State of Maine as follows:**

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**Sec. 1. 36 MRSA §1811, first ¶**, as amended by PL 2001, c. 439,  
4 Pt. TTTT, §2 and affected by §3, is further amended to read:

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A tax is imposed on the value of all tangible personal  
property and taxable services sold at retail in this State. The  
8 rate of tax is 7% on the value of liquor sold in licensed  
establishments as defined in Title 28-A, section 2, subsection  
10 15, in accordance with Title 28-A, chapter 43; 7% on the value of  
rental of living quarters in any hotel, rooming house or tourist  
12 or trailer camp; 10% on the value of rental for a period of less  
than one year of an automobile; 7% 5% on the value of prepared  
14 food; and 5% on the value of all other tangible personal  
property and taxable services. Value is measured by the sale  
16 price, except as otherwise provided.

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**SUMMARY**

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This bill lowers the sales tax on prepared food from 7% to  
22 5%.